



City and County of San Francisco  
OFFICE OF THE CONTROLLER

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THE OFFICE OF THE MEDICAL EXAMINER:  
Evolving Fund  
January 1, 1998 through March 25, 1999

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# City and County of San Francisco

## OFFICE OF THE CONTROLLER

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CITY AND COUNTY OF SAN FRANCISCO

Edward M. Harrington, Controller

OFFICE OF THE CONTROLLER

John W. Madden, Chief Assistant Controller

May 6, 1999

Boyd G. Stephens, M.D.  
Chief Medical Examiner  
The Office of the Medical Examiner  
City and County of San Francisco  
Hall of Justice, 850 Bryant Street  
San Francisco, CA 94103

Dear Dr. Stephens:

The Controller's Audits Division presents its report concerning the audit of the cash revolving fund of the Office of the Medical Examiner (Medical Examiner). The Medical Examiner uses the revolving fund for minor travel and office expenses.

**Reporting Period:** January 1, 1998 through March 25, 1999

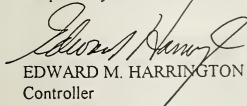
**Authorized Amount:** \$500

**Results:**

As of March 25, 1999, the Medical Examiner's cash revolving fund assets agreed to the amount authorized in the San Francisco Administrative Code and recorded in the Controller's Financial Accounting and Management Information System. The Medical Examiner used the revolving fund assets within the purpose of the fund and the amount of the fund meets the Medical Examiner's operational needs.

However, the Medical Examiner needs to improve some of its internal controls over the fund. The Medical Examiner gives signature authority to its revolving fund custodian. The Controller's Departmental Instruction No. 1052 recommends, however, that the functions of custodianship of the checks and signature authority be given to different employees. In addition, the Medical Examiner does not secure the revolving fund's checkbook in a locked cabinet to restrict access to the blank check stock.

Respectfully submitted,

  
EDWARD M. HARRINGTON  
Controller



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## **Introduction**

The Board of Supervisors of the City and County of San Francisco (City) appropriated a cash revolving fund of \$500 to the Office of the Medical Examiner (Medical Examiner) under the San Francisco Administrative Code (Administrative Code) Section 10.169-21. The Medical Examiner uses the revolving fund to pay for bridge tolls, parking fees, postage, and registered mail expenses. The revolving fund consists of an operating fund of \$300 and a petty cash fund of \$200.

## **Scope and Methodology**

The purpose of this audit was to determine whether the Medical Examiner's revolving fund assets agreed to the amount authorized in the Administrative Code and recorded in the Controller's Financial Accounting and Management Information System (FAMIS), whether the revolving fund assets were used within the purpose of the fund and in compliance with the controller's departmental instructions, whether the internal controls over the fund were adequate, and whether the revolving fund was sufficient to meet the Medical Examiner's operational needs.

To conduct the audit, we reviewed the applicable provisions in the Administrative Code, the Controller's Departmental Instruction No. 1052, and the Purchaser's *Guide to Ordering Goods and Services*. We evaluated the Medical Examiner's procedures for recording, summarizing, and reporting the revolving fund transactions. We tested the Medical Examiner's revolving fund transactions during the audit period to determine whether the transactions were proper and valid.

## **Audit Results**

### **The Medical Examiner's Revolving Fund Total Agreed to the Authorized Amount**

As of March 25, 1999, the Medical Examiner's revolving fund total of \$500 agreed to the amount authorized in the Administrative Code and recorded in the Controller's FAMIS. The Medical Examiner used the revolving fund assets within the intended purpose of the fund. In addition, we found that the fund amount was sufficient to meet the Medical Examiner's operational needs.

However, the Medical Examiner needs to improve some of its internal controls over the fund. The Medical Examiner gives signature authority to its revolving fund custodian. The Controller's Departmental Instruction No. 1052 recommends, however, that the functions of custodianship of the checks and signature authority be given to different employees. In





addition, the Medical Examiner keeps the revolving fund's checkbook in a vault with other office supplies and all Medical Examiner employees have access to the vault. This practice increases the risk that unauthorized persons may improperly use the blank checks.

### **Recommendations**

We recommend that the Office of the Medical Examiner:

- Authorize someone other than the revolving fund custodian to sign revolving fund checks.
- Secure the revolving fund's checkbook in a locked cabinet and allow only the revolving fund custodian to have access to the checkbook.

We conducted this review according to generally accepted government auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Staff: Kathleen Lucey, Audit Manager  
Mohamed Hosny



cc: Mayor  
Board of Supervisors  
Civil Grand Jury  
Budget Analyst  
KPMG Peat Marwick  
Treasurer



**Response to the Audit**  
**The Office of the Medical Examiner**





May 4, 1999

THROUGH: Steve Nelson  
Director, Administrative Services

Mr. Edward Harrington  
Controller  
City Hall, Room 388  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4694

RE: REVOLVING FUND AUDIT

Dear Mr. Harrington:

Kathleen Lucey and Mohamed Hosny of the Controller's Audits Division conducted an audit of the Medical Examiner's revolving fund in March 1999. Thank you for the recommendations made in their draft report dated April 29, 1999. The Medical Examiner's Office will implement the changes in procedure detailed in the report.

Please contact me at 553-1799 if you have any further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Boyd G. Stephens", followed by a horizontal line.

Boyd G. Stephens, M.D.  
Chief Medical Examiner

BGS:sk







